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U.S. PTO

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January 29, 2004

Mail Stop Patent Application
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: New Patent Application in U.S.
Applicant(s): Yoshiaki KUBO
Title: HEADREST FOR VEHICLE SEAT
Atty's Docket: KUBO2

Sir:

Attached herewith is the above-identified application for Letters Patent including:

- Application Data Sheet
- Specification (8 pages), claims (3 pages) and abstract (1 page)
- 4 Sheets Drawings (Figures 1 - 7)
 - FORMAL Informal
- Declaration and Power of Attorney (2 page(s))
- Newly executed Copy from prior application no. _____
- Preliminary Amendment
- Computer-readable Sequence Listing
- Supplemental Preliminary Amendment
- Information Disclosure Statement with SB/08A and _____ references
- Applicant claims small entity status. See 37 C.F.R. §1.27.
- A check (check no. _____) in the amount of \$ _____ to cover:

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Credit Card Payment Form, PTO-2038, authorizing payment in the amount of \$770.00 to cover:
 The filing fee calculated as follows (including any preliminary amendment for entry prior to calculation of the filing fee):

CLAIMS AS FILED				
FOR	NUMBER FILED	NUMBER EXTRA	RATE	BASIC FEE \$ 770.00
TOTAL CLAIMS	6 -20	= 0	x 18	
INDEPENDENT CLAIMS	1 -3	= 0	x 86	--
[] Multiple Dependent Claim Presented			+ 290	--
[] Reduction of 1/2 for Small Entity				\$.00
				TOTAL FILING FEE
				\$ 770.00

[] Any additional fee required by the filing of an enclosed preliminary or supplemental preliminary amendment (for entry after calculation of the filing fee) has been calculated as shown below:

	CLAIMS REMAINING AFTER AMENDMENT	HIGHEST NO. PREVIOUSLY PAID FOR	PRESENT EXTRA	RATE	CALCULATION
TOTAL		-	=	x 18	
INDEP.		-	=	x 86	
[] Multiple Dependent Claim Presented			+ 290		
[] Reduction by 1/2 for Small Entity					
				Total Additional Fee =	

[] Other Fees: _____
 Other Attachments: _____
 Return Receipt Postcard (in duplicate)

The following statements are applicable:

[] Applicant hereby requests that this application not be published pursuant to 35 U.S.C. §122(a). It is certified on behalf of applicant that the invention disclosed in the application has not been and will not be the subject of an application filed in another country, or under a multilateral international agreement, that requires publication of applications 18 months after filing.

- The benefit under 35 USC §119 is claimed of the filing date of:
Application No. _____ in _____ on _____. A certified copy of said priority document [] is attached [] was filed in progenitor case _____ on _____.
Application No. _____ in _____ on _____. A certified copy of said priority document [] is attached [] was filed in progenitor case _____ on _____.
 The present application claims the benefit of U.S. Provisional Appln. No. filed .
 The present application is a [] Continuation [] Division [] Continuation-in-Part of prior Application No. ____, filed _____. Although this application is stated to be a CIP, applicant does not necessarily concede that any matter is presented in this application which is not present in the parent.
 Amend the specification by inserting before the first line the sentence:
[] --This is a continuation/division/continuation-in-part of copending parent application Serial No. ____, filed _____.
[] --The present application claims the benefit of U.S. Provisional Appln. No. 60/_____, filed _____.
[] --The present application is the national stage under 35 U.S.C. §371 of international application _____ which designated the United States[, which international application was published under PCT Article 21(2) in English].--
 The application is (or will be) assigned to: Tachi-S CO., Ltd. whose address is 3-7, Matsubaracho 3-chome, Akishima-shi, Tokyo, Japan
 Incorporation By Reference. The entire disclosure of the prior application, from which a copy of the oath or declaration is supplied herewith, is considered as being part of the disclosure of the accompanying application and is hereby incorporated by reference therein.
 A signed statement deleting inventor(s) named in the prior application is attached.
 Certain documents were previously cited or submitted to the Patent and Trademark Office in the following prior application ____, which is relied upon under 35 USC §120. Applicants identify these documents by attaching hereto a form PTO-1449 listing these documents, and request that they be considered and made of record in accordance with 37 CFR §1.98(d). Per Section 1.98(d), copies of these documents need not be filed in this application.
 As in the parent application _____, please associate the present application with Customer No. 001444 and recognize only the practitioners associated therewith.
 The Commissioner is hereby authorized to charge payment of the following additional fees associated with this communication or credit any overpayments to Deposit Account No. 02-4035:
 Any additional filing fees required under 37 CFR §1.16.
 Any patent application processing fees under 37 CFR §1.17.
 The Commissioner is hereby authorized to charge payment of the following fees, based on any paper filed during the pendency of this application or any CPA thereof, to effect any amendment, petition, or other action requested in said paper or credit any overpayments to Deposit Account No. 02-4035:
 Any patent application processing fees under 37 CFR §1.17.
 The issue fee set in 37 CFR §1.18 at or before mailing the Notice of Allowance, pursuant to 37 CFR §1.311(b).
 Any filing fees under 37 CFR §1.16 for presentation of extra claims.
 If a paper is untimely filed in this or any CPA thereof by Applicant(s), the Commissioner is hereby petitioned under 37 CFR. §1.136(a) for the minimum extension of time required to make

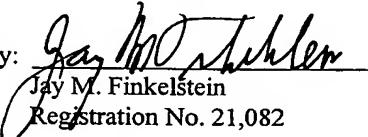
said paper timely. In the event a petition for extension of time is made under the provisions of this paragraph, the Commissioner is hereby requested to charge any fee required under 37 CFR §1.17 to Deposit Account 02-4035.

[X] The Commissioner is hereby authorized to credit any overpayment of fees accompanying this paper to Deposit Account No. 02-4035.

Respectfully submitted,

BROWDY AND NEIMARK, P.L.L.C.

By:


Jay M. Finkelstein

Registration No. 21,082

JMF:gsk